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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

HEARING DATE: 2/9/06
AT: 10:00 A.M.

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In re:	:	
	:	
DELPHI CORPORATION, <i>et al.</i> ,	:	Chapter 11
	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	Jointly Administered
	:	
-----X	:	

**AFFIRMATION OF DANA F. FIDLER
IN SUPPORT OF DEBTORS' OBJECTION TO
MOTION BY FURUKAWA NORTH AMERICA APD FOR
RELIEF FROM AUTOMATIC STAY TO PERMIT SETOFF OF CLAIMS**

STATE OF MICHIGAN)
):
COUNTY OF OAKLAND)

DANA F. FIDLER, affirms under penalty of perjury as follows:

1. I am the Director – Financial Processes & Services of Delphi Corporation (“Delphi”), debtor and debtor-in-possession in the above-captioned chapter 11 cases. I am familiar with the Debtors’ operations and their process of supplier payments. I have held this general position in Delphi since 1999 and

have worked in financial shared service organizations for various Fortune 500 companies for over 15 years. I have a Bachelor of Science degree in Accounting from Virginia Polytechnic Institute and State University. I have personal knowledge of the facts stated in this Affirmation and I can testify to those facts in court if necessary on behalf of the Debtors.

2. Delphi is one of the world's largest suppliers of automotive components and electronics. Across the globe, Delphi operates over 40 domestic and 160 foreign entities in approximately 40 countries, employing more than 185,000 employees worldwide.

3. In my present position, I have responsibility for oversight and service performance of North American Shared Financial Services, which includes disbursement payments to suppliers. In addition, I am responsible for financial oversight of customer setoff requests, which includes analyzing payments made by the Debtors, including Delphi Automotive Systems LLC and certain other Debtors who utilize centralized disbursement services.

4. I am one of the people who has access to and custody of Delphi's business records (including access to electronically stored data) concerning Delphi's dealings with Furukawa Electric North America APD ("Furukawa"). These records are kept in the ordinary course of Delphi's regularly conducted business activity, which is Delphi's customary practice. I have reviewed Delphi's files on Furukawa, which leads me to the summary set forth below. All documents attached are true and correct copies of the business records described above. All facts set forth herein are either (a) facts of which I have personal knowledge; or (b) an accurate summary of Delphi's business records as described above.

5. Furukawa supplies the Debtors with SIR coils and connection systems pursuant to various purchase orders and supply contracts.

6. In response to demands by Furukawa, on or about September 14, 2005, the Debtors made a wire payment of \$2,832,045.42 to Furukawa, noting in the Wire Request Form, "Vendor refusing to ship due to press release" (the "September 14 Payment"). *See* Exhibit 1.

7. The September 14 Payment represented a gross payment of \$2,860,651.94, less a 1% early payment discount and it satisfied payment for invoices for goods that were previously shipped to the Debtors (the "Invoices").

8. As a result of Furukawa's insistence that the September 14 Payment be made and a failure of the Debtors to have recorded that payment of the Invoices in their payables system, on or about October 4, 2005, the Debtors made an electronic funds transfer (EFT) payment of \$2,826,506.66 to Furukawa, *i.e.* the Double Payment, for the actual materials received in the normal course of disbursement processing.

9. The Double Payment was remitted by the Debtors against the same Invoices that had already been paid with the September 14 Payment.

10. The September 14 Payment and the Double Payment were in slightly different amounts only because one invoice for approximately \$34,000 was not included in the second payment, and the Double Payment did not take credit for a prompt-payment discount.

11. Four days later, on October 8, the Debtors filed their petitions in this Court. The Debtors never provided any instructions to Furukawa regarding how to handle the Double Payment.

12. I affirm under penalty of perjury according to the laws of the United States that the foregoing statements are true and correct.

Executed this 1st day of February, 2006 in Rochester, Michigan

/s/ Dana F. Fidler

DANA F. FIDLER